

# index VOLUME EIGHTEEN

## A

- "The accountant's role in the incorporation of a going business." NSPA Education Comm. Aug p. 22  
 Adler, Marvin. "Sources of capital for the small businessman." Dec p. 27  
 Alexander, Commissioner Donald C. "Consistency AND change at the IRS." Oct p. 10  
 "Analysis of Auditing Procedures #52 and #53." Gilman, Albert R. Aug p. 16  
 Anderson, Ronald, Terry Hagerty and Robert Jennings. "Partnership liquidation—via computer." July p. 27  
 "An argument for published forecasted financial data." Larry N. Killough. Dec p. 15  
 "Audit standards for government." Rodney E. Espe. Mar p. 8

## B

- Bednerik, Jon. "Washington outlook," Jan p. 6, Feb p. 6, Mar p. 6, Apr p. 6, May p. 6, June p. 6, July p. 6, Aug p. 6, Sept p. 6, Oct p. 6, Nov p. 6, Dec p. 6  
 Booker, Jon A. "Relative risk evaluation: A supplement to professional liability insurance." May p. 18  
 Borelli, Chester J. "Debits and credits." Aug p. 4  
 Borghese, Phyllis. "Tax talk." Jan p. 28, Feb p. 33, Mar p. 34, Apr p. 30, May p. 32, June p. 28, July p. 37, Aug p. 32, Sept p. 32, Oct p. 34, Nov p. 38, Dec p. 34  
 Boyle, James P. "IRS's view of the commercial tax preparer industry." Jan p. 16  
 Brannon, Gerard M. "Simplification: Will taxpayers accept the costs?" Sept. p. 14  
 Brennan, Peter Henry, Esq. "Constitutional aspects of Federal tax cases." Nov p. 25

## C

- "The class life (ADR) system." Angelo Sacco, Nov p. 30  
 "Comparative data—key to small business success." J. F. Messer. Apr p. 22  
 "Consistency AND change at the IRS." Commissioner Donald C. Alexander. Oct p. 10  
 "Constitutional aspects of Federal tax cases." Peter Henry Brennan, Esq. Nov p. 25  
 "Corporate secrecy and the public interest: A labor view." Markley Roberts. Oct p. 8  
 Coughlan, John W. "Towers and waves—Part I." June p. 12  
 ———, "Towers and Waves—Part II." July p. 8

## D

- "Debits and credits." Jan p. 4, Feb p. 4, Mar p. 4, Apr p. 4, May p. 4, June p. 4, July p. 4, Aug p. 4, Oct p. 4, Nov p. 4, Dec p. 4  
 "Deductibility of education expenses." Mclean, James H., Reemsnyder, David E. Aug p. 12  
 "Dimensions and specifics of governmental regulation of the tax return preparation industry, The." The Honorable John S. Monagan. Jan p. 8  
 Dollar, Cecil, Jr. "Measurement of liabilities at current values." Jan p. 24

## E

- Espe, Rodney E. "Audit standards for government." Mar p. 8  
 "Ethics: The last word." June p. 26, Sept p. 28  
 "An examination of consistency and change in accounting." Faye Z. Nourallah, Oct p. 23

## F

- "Financial accounting for pollution: Status of the art." Lewis L. Laska. Mar p. 27  
 "Financial leasing: Pro or con—analyze to find out. Part I." Henry, James B. Sept. p. 22; Part II, Oct. p. 27  
 Fleet, Albert Z. "Subcoding accounts payable for data processing." Feb p. 22

## G

- Gilman, Albert R. "Statement on Auditing Procedure #51: Long Term Investments." Jan p. 22  
 ———, "Analysis of Auditing Procedures #52 and #53." Aug p. 16  
 ———, "Statement on Auditing Procedure #54." Nov p. 28  
 "The Grady Hartley decision." NSPA State Legislation Committee Report. Aug p. 8

## H

- Hagerty, Terry, Ronald Anderson and Robert Jennings. "Partnership liquidation—via computer." July p. 27  
 Hanlon, John F. "IRS Tax Return Preparer Program—The second season." June p. 8  
 Harless, Raymond F. "Taxpayer assistance and the tax practitioner." Feb p. 12  
 Harris, The Honorable: Fred R. "Why our progressive tax system isn't." Apr p. 8  
 Henry, James B. "Financial leasing: Pro or con—analyze to find out.—Part I." Sept. p. 22; Part II, Oct. p. 27  
 Hoffman, Miona E. "Women who should be in accounting." May p. 8

## I

- "IRS's view of the commercial tax preparer industry." James P. Boyle. Jan p. 16  
 "IRS Tax Return Preparer Program—The second season." John F. Hanlon. June p. 8  
 "Is the Public Accountant guilty of benign neglect toward small businesses?" A. T. Malinosky and Carl M. Larson. June p. 18

- Jennings, Robert, Ronald Anderson and Terry Hagerty. "Partnership liquidation—via computer." July p. 27

## K

- Katten, Melvin L. "Tax practitioner's workshop." Jan p. 26, Feb p. 31, Mar p. 32, Apr p. 28, May p. 30, June p. 24, July p. 35, Aug p. 28, Sept p. 30, Oct p. 32, Nov p. 35, Dec p. 32  
 "Kidnap and Sky-Jack Victims' Tax Reform Act of 1971, The." Converse Murdoch and Roy A. Wentz. Mar p. 22  
 Killough, Larry N. "An argument for published forecasted financial data." Dec p. 15

## L

- Larson, Carl M., and A. T. Malinosky. "Is the Public Accountant guilty of benign neglect toward small businesses?" June p. 18  
 Laska, Lewis L. "Financial accounting for pollution: Status of the art." Mar p. 27

## M

- Malinosky, A. T., and Carl M. Larson. "Is the Public Accountant guilty of benign neglect toward small businesses?" June p. 18
- "Measurement of liabilities at current values." Cecil Dollar, Jr. Jan p. 24
- Messer, J. F. "Comparative data—key to small business success." Apr p. 22
- Mills, The Honorable Wilbur D. "The prospects for tax reform in the 93rd Congress." Feb p. 8
- Monagan, The Honorable John S. "The dimension and specifics of governmental regulation of the tax return preparation industry." Jan p. 8
- Morgan, Chester R. "The small practitioner's library—organization of periodical reference material." May p. 12
- Murdoch, Converse, and Roy A. Wentz. "The Kidnap and Sky-Jack Victims' Tax Reform Act of 1971." Mar p. 22

## Mc

- McGrail, George R. "Net income—?—The controversy in reporting." July p. 30
- McLean, James H. and Reemsnyder, David E. "Deductibility of education expenses." Aug p. 12

## N

- Neffinger, George G. "A practical method for allocation of general and administrative costs." Apr p. 12
- "Net income—?—The controversy in reporting." George R. McGrail. July p. 30
- Nicholas, P. K. "Debits and credits." Feb p. 4
- Nourallah, Fayez. "An examination of consistency and change in accounting." Oct p. 23
- "NSPA Scholarship Foundation announces 1973-1974 winners." Sept, p. 8
- "NSPA testifies on paperwork burden." Nov p. 15

## P

- "Partnership liquidation—via computer." Ronald Anderson, Terry Hagerty and Robert Jennings. July p. 27
- "Phase IV: At a glance." Edward F. Preston. Oct p. 14
- Piccione, Joseph F. "Debits and credits." Mar p. 4, Nov p. 4
- "Practical method for allocation of general and administrative costs, A." George G. Neffinger. Apr p. 12
- Preston, Edward F. "Phase IV: At a glance." Oct p. 14
- "Prospects for tax reform in the 93rd Congress, The." The Honorable Wilbur D. Mills. Feb p. 8
- Purgatorio, Bert R. "Debits and credits." Apr p. 4, Sept p. 4, Oct, p. 4

## Q

- "Qualifications of Public Accountants who may audit Federally-sponsored or -financed organizations." Frederic H. Smith. Dec p. 8

## R

- Reemsnyder, David E. and McLean, James H. "Deductibility of education expenses." Aug p. 12
- "Relative risk evaluation: A supplement to professional liability insurance." Jon A. Booker. May p. 18
- Roberts, Markley. "Corporate secrecy and the public interest: A labor view." Oct p. 8
- Rosen, Irving. "Tax return preparer—qualified or quack?" Feb p. 22

## S

- Sacco, Angelo. "The class life (ADR) system." Nov p. 30
- Sharkey, Donna H. "Debits and credits." May p. 4
- Shelton, William F. "Debits and credits." Jan p. 4, June p. 4, July p. 4, Dec p. 4
- "Simplification: Will taxpayers accept the costs?" Gerard M. Brannon. Sept p. 14
- "Small practitioner's library—organization of periodical reference material, The." Chester R. Morgan. May p. 12
- Smith, Frederic H. "Qualifications of Public Accountants who may audit Federally-sponsored or -financed organizations." Dec p. 8
- "Social Security news." Jan p. 30, Feb p. 28, May p. 38, Aug p. 36
- "Social Security questions & answers." Mar p. 38, Apr p. 34, June p. 30
- "Sources of capital for the small businessman." Marvin Adler, Dec p. 27
- "Statement on Auditing Procedure #54." Albert R. Gilman. Nov p. 28
- "Statement on Auditing Procedure #51: Long Term Investments." Albert R. Gilman. Jan p. 22
- "Subcoding accounts payable for data processing." Albert Z. Fleet. Feb p. 24
- "Substance over form—A basic feature of accounting." Jan Robert Williams. Dec p. 18

## T

- "Tax practitioner's workshop." Melvin L. Katten. Jan p. 26, Feb p. 31, Mar p. 32, Apr p. 28, May p. 30, June p. 24, July p. 35, Aug p. 28, Sept p. 30, Oct p. 32, Nov p. 35, Dec p. 32
- "Tax return preparation—facts and fictions." An NSPA staff report. Apr. p. 17
- "Tax return preparer—qualified or quack?" Irving Rosen. Feb p. 22
- Taxis, Linda A. "What NPA readers said." May p. 26
- , "What makes Ben Franklin run?" July p. 16
- "Taxpayer assistance and the tax practitioner." Raymond F. Harless. Feb p. 12
- "Tax talk." Phyllis Borghese. Jan p. 28, Feb p. 33, Mar p. 34, Apr p. 30, May p. 32, June p. 28, July p. 37, Aug p. 32, Sept p. 32, Oct p. 34, Nov p. 38, Dec p. 34
- "Tempest in a teapot—revisited, A." Percy B. Yeagan. Mar p. 16
- "Towers and waves—Part I." John W. Coughlan. June p. 12
- "Towers and waves—Part II." John W. Coughlan. July p. 8

## W

- "Washington outlook." Jon Bednerik. Jan p. 6, Feb p. 6, Mar p. 6, Apr p. 6, May p. 6, June p. 6, July p. 6, Aug p. 6, Sept p. 6, Oct p. 6, Nov p. 6, Dec p. 6
- Wentz, Roy A. and Converse Murdoch. "The Kidnap and Sky-Jack Victims' Tax Reform Act of 1971." Mar p. 22
- "What makes Ben Franklin run?" Linda A. Taxis. July p. 16
- "What NPA readers said." Linda A. Taxis. May p. 26
- "Why our progressive tax system isn't." The Honorable Fred R. Harris. Apr p. 8
- Williams, Jan Robert. "Substance over form—A basic feature of accounting." Dec p. 18
- "Women who should be in accounting." Miona E. Hoffman. May p. 8

## Y

- Yeagan, Percy B. "A tempest in a teapot—revisited." Mar p. 16

